

**PERSONNEL AND TRAINING BUREAU  
TRAINING DIVISION**

**NOTICE**

March 8, 2013

12.1.1

**TO:** All Department Employees

**FROM:** Commanding Officer, Training Division

**SUBJECT:** EDUCATION REIMBURSEMENT

Due to the recent change in tax incentives pertaining to educational reimbursement that expired on December 31, 2012, all non-work related tuition reimbursements requests processed after January 1, 2013, will be processed by the Department through payroll. Consequently, non-work related education reimbursements shall now be reported as taxable income and will be included in an employee's W-2. Educational reimbursements for work purposes will still be processed as exclusions from income.

A new College Tuition Reimbursement Form will be posted on the LAN. The new form will contain a section wherein Department employees will be able to certify that the education is work related. The form will provide the Department the ability to define the reimbursement as taxable (ES) or non-taxable (ER) when the reimbursement is processed through PaySR. A separate hard check will no longer be issued.

If you have any questions, please contact Senior Management Analyst Laura Rangel, Officer in Charge, Support Section, Training Division, at (310) 342-3099.

APPROVED:



MICHELLE VEENSTRA, Captain  
Commanding Officer  
Training Division



STEPHEN R. JACOBS, Deputy Chief  
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